

Cedar House Preston CIO
Annual Report And Unaudited Financial Statements
For The Year Ended 31 October 2021

CEDAR HOUSE PRESTON CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Johns
H N M Sewell
V A Barker
C M Tomlinson
C R Hubback
T J McNamara

Charity number

1186644

Principal address

23 Mount Street
Preston
United Kingdom
PR1 8BS

Independent examiner

Julie Flintoff FCA
Azets
Floor 1, Capital House
8 Pittman Court, Pittman Way
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Bankers

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CEDAR HOUSE PRESTON CIO

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CEDAR HOUSE PRESTON CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees present their report and financial statements for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Structure, governance and management

The charity is governed by a declaration of trust dated 7 May 1998 as amended by resolution dated 6 December 2006 and 12 September 2012. It is registered as a charity by the Charity Commission (Number 1186644).

The trustees who served during the year and up to the date of signature of the financial statements were:

P Johns
H N M Sewell
V A Barker
C M Tomlinson
C R Hubback
T J McNamara

Trustees are appointed with necessary skills, as required to fill vacancies. In practice, trustees have been appointed from amongst people who are already involved with the charity. Induction is provided as required and reference is made to the Charity Commission guidance on trustees' duties and responsibilities.

Incorporation of Cedar House Counselling Centre

The trustees of Cedar House Counselling Centre which was an unincorporated association and a registered charity (Charity Number 1070087), resolved that the charity would be better operating through a charitable incorporated organisation (CIO). On the first day of this financial year the assets and undertaking of Cedar House Counselling Centre were transferred to Cedar House Preston CIO.

This change in constitutional form has been treated as a reconstruction which has been accounted for using merger accounting. Due to the timing of the transfer all the results included in the SoFA relate to Cedar House Preston CIO. As a result it is not necessary to provide analysis for the results pre and post-merger. All assets and liabilities transferred were unrestricted. No significant adjustments have been made in order to align accounting policies; the charitable incorporated organisation was dormant in the previous year and so has adopted accounting policies in line with the unincorporated charity.

Objectives and activities

The charitable objects of the charity are:-

- The preservation and protection of health for the public benefit by providing or assisting in the provision of counselling, primarily but not exclusively, for people suffering from psychological and emotional distress and resident in the North West of England.
- The promotion of such other charitable purposes which may conveniently be carried out in connection with the above objects.

These objects, in particular the counselling service, are carried out at the property situated in Mount St. in the centre of Preston, which was purchased some 20 years ago when the charity was set up. It is wholly owned and maintained by the Charity.

CEDAR HOUSE PRESTON CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main Activities

- Cedar House (Mount St. Preston) has been providing counselling to a wide range of people with many life-restricting problems, while maintaining a special interest in pregnancy related issues. Clients are self-referred, or recommended by NHS or other local agencies. There is no compulsory charge, but clients are encouraged to make donations to the Charity as they are able.
- The trustees confirm that they have referred to the guidance contained in the Charity Commission's requirements on public benefit, and feel that the activities described above satisfy those requirements. They also recognise these requirements in planning future activities.

Achievements and performance

- As we are moving towards emerging from the pandemic, which has so affected us all, we look back with satisfaction on the way we have coped with such an unprecedented situation. The amount of counselling we have been able to offer has been seriously reduced, but by adapting to the situation we have been able to help a number of clients. Counsellors have undertaken training to equip them to safely offer counselling remotely by Zoom and by telephone.
- We continue to get good reports from our clients and from the agencies that have recommended them to us.

Financial review

The details of the charity's income and expenditure for the period, and its net assets at 31 October 2021 are found on pages 7 & 8 of these accounts. In summary, the charity generated an income of £36,453 (2020: £71,084) to fund expenditure of £45,360 (2020: £65,806), leaving a deficit for the period of £8,907 (2020: £5,278 surplus).

The trustees will maintain sufficient reserves to cover anticipated outgoings needed to ensure that the property in Mount Street remains in good order, and that the counselling service continues to be available to all comers. The trustees expect that this will be covered by income.

The trustees consider that a minimum level of cash reserves equal to 3 months of expenditure is adequate, this is approximately £15,000. At the period end the charity has cash at bank of £71,198 (2020: £66,827).

CEDAR HOUSE PRESTON CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Impact of Covid-19

Financial

- Our income comes predominantly from two sources. Firstly a number of long term supporters donate either by monthly SO or by large one-off donations (most of these donations are Gift Aided). During our periods of reduced or zero counselling activity, these donations, not only remained at the previous level, but in some cases actually increased. A second source of income is from clients who are invited to donate, if able, to the general running costs of Cedar House, although all counselling is free at the point of delivery. Clearly when we closed on 23 March 2020 this income stream stopped abruptly, but our costs also fell, particularly our support for the supervision costs of the counsellors.
- As we began to offer remote counselling (for details see under b Practical), this income stream has built up in proportion to the counselling sessions offered, and so this income is currently running at about 50% of pre-covid levels. While these client donations used to be predominantly cash based on a weekly counselling session basis, they are now predominantly made by bank transfer, some on a regular session basis, but some on a once only, but larger donation basis. Clearly we will need to monitor this income stream as we (hopefully) return to face to face counselling later this year.
- As mentioned under Recent Events we have just received NHS funding to provide Time Limited Counselling (usually just 6 sessions) for about 50 NHS patients who have been adversely affected by COVID-19 and referred to us by their GP. This income is probably a one off, so in the remainder of this financial year the trustees will be looking to strengthen both the income streams referred to above.

Practical

- Initially we hoped to carry on some face-to-face counselling and measures were put in place to ensure we were COVID secure. This fulfilled all the requirements of a Health and Safety inspection. However, it soon became clear this was not a safe option and client work was suspended. A secure entry system was also installed.
- From 22 February 2020 to 4 May 2020 trustees were meeting weekly on Zoom, since then 2-weekly. This also involved our manager after her return from a period of furlough.
- During this time the decision was made to move towards remote counselling by phone or zoom. The steps required to make that happen were planned out.
- This has involved constructing new policies, protocols and procedures, which has made a lot of extra work for both managers and trustees.
- Many of our counsellors were willing to move to working remotely either by phone or Zoom and training for remote counselling was put in place. We very much appreciate the can-do attitude which they showed, being willing to tackle something which was new to most and to put in the time to learn how best to work in this way.
- Even so, the number of appointments we could offer was drastically reduced. This has been gradually increasing and is now about 50% of our previous capacity as some counsellors and also clients are not comfortable with remote counselling.
- We officially closed on 23 March 2020 for National Lockdown. At that time there was no counselling being undertaken other than one counsellor offering Telephone counselling to her clients. We reopened to offer Remote counselling 7 July 2020 and opened for face to face counselling 23 September 2020. Because of the worsening COVID-19 situation we closed again for face to face counselling 16 October 2020 and continued offering remote counselling.

CEDAR HOUSE PRESTON CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Ongoing effects and plans

- Careful plans will have to be put in place to gradually reopen when the time is right. Safety measures will need to be kept in place for some while and guidelines monitored.
- While the numbers of appointments which can be carried out at Cedar House may have to remain lower for some time, we now have the extra facility to carry out remote counselling alongside face to face work. This will be a great advantage, especially for those with disabilities or other issues which make access to our property difficult. This will, in time, give us extra capacity, enabling us to work with more clients.
- Other ways of making donations from clients who are working remotely have been put in place. This can make life more complicated for our treasurer. These donations tend to arrive in blocks which skews financial records.

Plans for future periods

- We are in the process of appointing a new Treasurer, and are actively seeking new younger Trustees with skills to augment those of the existing Trustees.
- We will seek to maintain our high standard of client and volunteer satisfactions.
- We will seek to increase our income and activity levels back to pre-COVID levels.
- We will maintain and develop good relationships with appropriate local agencies to our mutual advantage.

Recent events

- On the occasion of the Queens Platinum Jubilee, our work has been recognised by the award of the Queens Award for Voluntary Service (QAVS). We are indebted to our dedicated team of volunteers and our two managers whose work has made this award possible.
- We had been approached by the Local Commissioning Board to be a provider of counselling to patients who have been psychologically affected by COVID-19. Unfortunately very few patients have been referred and some were not suitable. We await conversations with the Clinical Commissioning Board to assess the way forward.
- Now that restrictions have been lifted, we are building up our volunteer team of Counsellors and Administrators, as well as reopening our student placement programme for advanced counselling students from local Universities and Colleges. This means we can steadily increase the number of clients we can accept.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

CEDAR HOUSE PRESTON CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiners

Azets were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

The trustees' report was approved by the Board of Trustees.

H N M Sewell
Chair of Trustee

Dated: 13 July 2022

CEDAR HOUSE PRESTON CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CEDAR HOUSE PRESTON CIO

I report to the trustees on my examination of the financial statements of Cedar House Preston CIO (the charity) for the year ended 31 October 2021, which are set out on pages 2 to 8.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Julie Flintoff BA (Hons), FCA
Floor 1, Capital House
8 Pittman Court, Pittman Way
Fulwood
Preston
United Kingdom
PR2 9ZG

Dated: 26 July 2022

CEDAR HOUSE PRESTON CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2021

		Unrestricted funds	Unrestricted funds
		Year ended 31 October 2021 £	Period ended 31 October 2020 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	2	29,926	61,627
Charitable activities	3	4,620	185
Other trading activities	4	1,901	4,108
Investments	5	6	128
Other income	6	-	5,036
Total income		36,453	71,084
<u>Expenditure on:</u>			
Charitable activities	7	45,360	65,806
Net (expenditure)/income for the year/ Net movement in funds		(8,907)	5,278
Fund balances at 1 November 2020		179,163	173,885
Fund balances at 31 October 2021		170,256	179,163

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CEDAR HOUSE PRESTON CIO

BALANCE SHEET

AS AT 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		110,923		111,494
Current assets					
Debtors	11	3,511		2,981	
Cash at bank and in hand		71,198		66,827	
		<u>74,709</u>		<u>69,808</u>	
Creditors: amounts falling due within one year	12	<u>(15,376)</u>		<u>(2,139)</u>	
Net current assets			59,333		67,669
Total assets less current liabilities			<u>170,256</u>		<u>179,163</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	13	45,923		46,494	
General unrestricted funds		59,333		67,669	
Revaluation reserve		<u>65,000</u>		<u>65,000</u>	
			170,256		179,163
			<u>170,256</u>		<u>179,163</u>

The financial statements were approved by the Trustees on 13 July 2022

Dr P Johns
Trustee

CEDAR HOUSE PRESTON CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable.

The charity benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a large number of people. It is impossible to put a value on these gifts in kind.

Income from interest is included when receipt is probable and the amount receivable can be measured reliably.

1.5 Resources expended

Expenditure is recognised when it is incurred and includes where applicable, irrecoverable VAT. Expenditure other than that on charitable activities is allocated to other headings of expenditure as considered appropriate.

CEDAR HOUSE PRESTON CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets costing more than £250 are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation charged
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CEDAR HOUSE PRESTON CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

2 Donations and legacies

	2021 £	2020 £
Donations and gifts	22,395	43,535
Gift Aid	2,991	9,146
General grants provided by other charities	4,540	8,946
	<u>29,926</u>	<u>61,627</u>

3 Charitable activities

	2021 £	2020 £
Training/Counselling	4,620	185
	<u>4,620</u>	<u>185</u>

4 Other trading activities

	2021 £	2020 £
Fundraising events	1,901	4,108
	<u>1,901</u>	<u>4,108</u>

5 Investments

	2021 £	2020 £
Interest receivable	6	128
	<u>6</u>	<u>128</u>

6 Other income

	2021 £	2020 £
Coronavirus job retention scheme	-	5,036
	<u>-</u>	<u>5,036</u>

CEDAR HOUSE PRESTON CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	30,977	45,447
Heat and light	916	1,665
Water	316	479
Telephone	1,670	1,911
Repairs and renewals	1,461	276
Office expenses	1,482	2,576
Supervision	3,620	6,605
Professional fees	418	550
Other fees	978	1,753
Accountancy fees	1,680	1,200
Insurance	907	1,239
Sundry expenses	364	1,381
Depreciation	571	724
	<hr/>	<hr/>
	45,360	65,806
	<hr/>	<hr/>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustee expenses have been incurred.

CEDAR HOUSE PRESTON CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	1	1
Charitable Activities	1	1
	<u>2</u>	<u>2</u>

Employment costs

	2021 £	2020 £
Wages and salaries	27,407	40,314
Social security costs	2,177	1,928
Other pension costs	1,393	3,205
	<u>30,977</u>	<u>45,447</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Tangible fixed assets

	Freehold land and buildings £	Computers £	Total £
Cost or valuation			
At 1 November 2020	110,000	2,908	112,908
At 31 October 2021	<u>110,000</u>	<u>2,908</u>	<u>112,908</u>
Depreciation and impairment			
At 1 November 2020	-	1,414	1,414
Depreciation charged in the year	-	571	571
At 31 October 2021	<u>-</u>	<u>1,985</u>	<u>1,985</u>
Carrying amount			
At 31 October 2021	<u>110,000</u>	<u>923</u>	<u>110,923</u>
At 31 October 2020	<u>110,000</u>	<u>1,494</u>	<u>111,494</u>

At 31 October 2021, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £45,000 (2020 - £45,000).

The freehold property was last revalued at market value on 9 April 2015 by Bairstow Eaves, independent valuers not connected with the charity on the basis of market value. The valuation is still considered appropriate.

CEDAR HOUSE PRESTON CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	3,203	2,767
Prepayments and accrued income	308	214
	<u>3,511</u>	<u>2,981</u>

12 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Other taxation and social security		295	314
Deferred income		13,100	-
Accruals and deferred income		1,981	1,825
		<u>15,376</u>	<u>2,139</u>

CEDAR HOUSE PRESTON CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

13 Unrestricted funds

	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £	Balance at 31 October 2021 £
General funds	63,054	71,084	(65,082)	(1,387)	-	67,669	36,453	(44,789)	-	-	59,333
Designated funds											
Fixed asset fund	45,831	-	(724)	1,387	-	46,494	-	(571)	-	-	45,923
Revaluation reserve	65,000	-	-	-	-	65,000	-	-	-	-	65,000
	173,885	71,084	(65,806)	-	-	179,163	36,453	(45,360)	-	-	170,256

General Fund

The 'free' reserves of the charity after allowing for all designated funds.

Designated Fund

The unrestricted fixed asset fund of £45,923 is the value of the unrestricted funds already spent and represented by the tangible fixed assets of the charity. The resources expended of £571 represents the depreciation charge in the current year.

Revaluation reserve

The unrestricted revaluation reserve is the unrealised gain on the revaluation of freehold property.

CEDAR HOUSE PRESTON CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fund balances at 31 October 2021 are represented by:		
Tangible assets	110,923	111,494
Current assets/(liabilities)	59,333	67,669
	<u>170,256</u>	<u>179,163</u>

15 Related party transactions

During the year donations were received from trustees totalling £3,000 (2020: £8,330).

During the year trustees were paid £390 (2020: £210) for supervision fees when acting as volunteer counsellors. All volunteer counsellors receive contributions towards their fees.